



# **Intragovernmental Reconciliation Efforts by Army/DFAS-IN**

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Audited Financial Statements  
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- Initiatives
- Processes
- Documentation
- Questions



- Level One - Governmental Trading Partners Outside DOD
- Problem
  - Legacy Systems Non-compliant
  - No Balances Were Reported
  - No Seller-Side Timely Data
- Goal
  - Report Balances For Level One Trading Partners
  - Employ Similar DOD Seller Side Rules
  - Develop Process For Late Data Files
- Interim Solution Until Intragovernmental Initiatives Across the Federal Government are Implemented (IGTS)

- Seller Side Rules

- Use Trading Partner Point of View Reports
- 10th Calendar Day Cut-off
- Implement For Seller Accounts:
  - Accounts Receivable (1310)
  - Unearned Revenue (2310)
  - Revenue From Services Provided (5200)
- Army Buyer Accounts:
  - Accounts Payable (2110)
  - Advances to Others (1410)
  - Operating Expenses (6100)
- No Exceptions After Cut-off
- Utilize Estimation Process For Late Submitters

- Estimate Process

- Accumulated Several Periods of TP USSGL Balances
- Compute With Seller Side Information Provided
  - Use Trading Partner Point of View Reports (Excel)
  - Sort By TP 21 by Seller Side Accounts
  - Convert To Buyer Side Accounts
  - Calculate Estimates With Current and Historical Data
  - Average Past 4 Quarters
  - Re-compute Every Quarter
  - Apply By Governmental Entity (Treasury Index)
  - Expenses Must Be Prorated
    - Period of Time vs Point in Time
    - Normalize to Current Quarter Reporting
    - Evaluate Estimates With Prior Year Actual

- Import into DDRS
  - Reformat Data Into Trading Partner Import Sheet Format
  - Import Into DDRS With Other Army Seller Side Data
- Validate Seller Side Information After 21 Day Cycle
  - Over 100 Fiscal Stations
  - Quarterly Cycle Accelerated
  - Other Agencies Under Similar Time Constraints
  - Legacy System Deficiencies
  - Focus on Highest Dollars Impacting Footnote Fluctuations
  - Follow-up on Abnormal IRAS Balances

# Trading Partner point of view (partial snapshot)



TP Agend	TP Fund	TP Amt	Partner	SGL Comb	SGL	SGL Title
12	12091400	\$277,037.62	21	1310F.21	1310	Accounts Receivable
12	12100502	\$6,328,943.47	21	1310F.21	1310	Accounts Receivable
12	12101500	\$74,425.59	21	1310F.21	1310	Accounts Receivable
12	12131600	\$224,095.61	21	1310F.21	1310	Accounts Receivable
12	12135161	\$14,757.42	21	1310F.21	1310	Accounts Receivable
12	12388028	\$3,563.08	21	1310F.21	1310	Accounts Receivable
13	13574650	\$120,266.00	21	1310F.21	1310	Accounts Receivable
13	13624295	\$1,491.00	21	1310F.21	1310	Accounts Receivable
14	14014523	\$1,357,918.00	21	1310F.21	1310	Accounts Receivable
14	14060680	\$23,469.00	21	1310F.21	1310	Accounts Receivable
14	14071039	\$92,105.00	21	1310F.21	1310	Accounts Receivable
12	12321000	\$352,096.62	21	2310F.21	2310	Advances from
12	12381106	\$203,058.51	21	2310F.21	2310	Advances from
12	12388028	\$147,829.43	21	2310F.21	2310	Advances from
13	13510120	\$2,361,818.00	21	2310F.21	2310	Advances from
13	13574650	\$1,530,442.00	21	2310F.21	2310	Advances from
13	13610550	\$158,648.00	21	2310F.21	2310	Advances from
14	14014523	\$224,145,266.00	21	2310F.21	2310	Advances from
14	14071039	\$106,667.00	21	2310F.21	2310	Advances from
15	15000015	\$725,707.72	21	2310F.21	2310	Advances from
20	20014560	\$316,384.36	21	2310F.21	2310	Advances from
12	12381104	\$7,936,781.09	21	5200F.21.X	5200	Revenue from
12	12381105	\$443,818.85	21	5200F.21.X	5200	Revenue from
12	12381106	\$810,916.03	21	5200F.21.X	5200	Revenue from
12	12381115	\$58,761.40	21	5200F.21.X	5200	Revenue from
12	12388028	\$38,672.67	21	5200F.21.X	5200	Revenue from
13	13510120	\$6,962,414.00	21	5200F.21.X	5200	Revenue from
13	13561006	\$830,779.00	21	5200F.21.X	5200	Revenue from
13	13574650	\$3,907,386.00	21	5200F.21.X	5200	Revenue from
13	13610550	\$2,372,737.00	21	5200F.21.X	5200	Revenue from
14	14014523	\$129,638,845.00	21	5200F.21.X	5200	Revenue from

# Estimation Worksheet (only one acct shown)



TP (seller)	USSGL	Army (buyer)	USSGL	As of Sept 04 4QT_amt	As of Dec 03 1QT_amt	As of Mar 04 2QT_amt	As of June 04 3QT_amt	Est. an ave_amt for 1QT FY05	Amounts Imported
AT03	1310	AT21A99	2110	0.00	0.00	0.00	0.00	-	-
AT04	1310	AT21A99	2110	0.00	0.00	0.00	0.00	-	-
AT11	1310	AT21A99	2110	0.00	0.00	0.00	0.00	-	-
AT12	1310	AT21A99	2110	9,484,241.62	16,988,008.44	14,368,706.37	12,133,795.31	13,243,687.94	13,243,687.94
AT13	1310	AT21A99	2110	121,757.00	459,156.00	530,240.00	549,855.00	415,252.00	415,252.00
AT14	1310	AT21A99	2110	5,483,093.96	-4,935,340.00	0.00	10,930,441.89	2,869,548.96	2,869,548.96
AT15	1310	AT21A99	2110	756,626.08	1,964,000.00	1,536,301.31	1,861,807.23	1,529,683.66	1,529,683.66
AT16	1310	AT21A99	2110	12,500.00	4,000.00	346,001,992.63	0.00	86,504,623.16	86,504,623.16
AT19	1310	AT21A99	2110	10,019,751.03	2,759,326.71	3,632,315.86	19,633,133.35	9,011,131.74	9,011,131.74
AT20	1310	AT21A99	2110	111,209,408.75	152,812,005.64	150,025,644.60	141,082,815.14	138,782,468.53	98,398,430.89
AT24	1310	AT21A99	2110	0.00	0.00	0.00	4,131,872.00	1,032,968.00	1,032,968.00
AT27	1310	AT21A99	2110	1,784,992.00	2,454,839.80	2,186,962.00	706,364.00	1,783,289.45	1,783,289.45
AT31	1310	AT21A99	2110	23,400.00	0.00	108,810.00	39,830.00	43,010.00	43,010.00
AT36	1310	AT21A99	2110	2,710,600.45	4,065,519.00	2,671,863.18	2,998,924.94	3,111,726.89	3,111,726.89
AT45	1310	AT21A99	2110	0.00	0.00	0.00	0.00	-	-
AT47	1310	AT21A99	2110	386,028,175.17	0.00	0.00	0.00	96,507,043.79	348,595,276.75
AT49	1310	AT21A99	2110	418,294.00	1,037,031.00	296,000.20	634,000.00	596,331.30	596,331.30
AT54	1310	AT21A99	2110	0.00	0.00	0.00	0.00	-	-
AT64	1310	AT21A99	2110	6,103,566.17	4,949,080.55	6,597,454.24	6,629,697.70	6,069,949.67	6,069,949.67
AT68	1310	AT21A99	2110	10,073,392.75	55,904,579.93	19,687,763.72	12,770,862.37	24,609,149.69	24,609,149.69
AT69	1310	AT21A99	2110	-171,219,442.48	-7,707,960.99	-11,258,688.64	-10,610,116.57	-50,199,052.17	-
AT70	1310	AT21A99	2110	11,706,020.06	62,693,763.79	32,651,626.12	28,229,370.34	33,820,195.08	33,820,195.08
AT73	1310	AT21A99	2110	0.00	0.00	334,622.59	334,622.59	167,311.30	167,311.30
AT75	1310	AT21A99	2110	1,039,869.67	0.00	1,051,027.32	1,237,498.40	832,098.85	832,098.85
AT80	1310	AT21A99	2110	9,042,822.74	0.00	513,068.89	9,655,851.67	4,802,935.83	4,802,935.83
AT89	1310	AT21A99	2110	34,977,134.97	28,916,393.00	29,893,498.00	26,305,738.47	30,023,191.11	30,023,191.11
AT93	1310	AT21A99	2110	0.00	0.00	0.00	0.00	-	-
AT95	1310	AT21A99	2110	0.00	0.00	0.00	0.00	-	-
				429,776,203.94	322,364,402.87	600,829,208.39	269,256,363.83	405,556,544.76	667,459,792.24



# Import Sheet



Program Code	U.S. SGL	E/O	F/M/C	X/T	F/A	Additional Detail	Trading Partner	Amount	FY			The list below column in the 1	
												U.S. SGL	E/O
AT21A99	2110	F					AT12	13,243,687.94	2005				
AT21A99	2110	F					AT13	415,252.00	2005			1310	E
AT21A99	2110	F					AT14	2,869,548.96	2005			1310	O
AT21A99	2110	F					AT15	1,529,683.66	2005			1310	O
AT21A99	2110	F					AT16	86,504,623.16	2005			1320	E
AT21A99	2110	F					AT19	9,011,131.74	2005			1330	E
AT21A99	2110	F					AT20	138,782,468.53	2005			1335	E
AT21A99	2110	F					AT24	1,032,968.00	2005			1340	E
AT21A99	2110	F					AT27	1,783,289.45	2005			1340	O
AT21A99	2110	F					AT31	43,010.00	2005			1340	E
AT21A99	2110	F					AT36	3,111,726.89	2005			1340	E
AT21A99	2110	F					AT47	348,595,276.75	2005			1350	E
AT21A99	2110	F					AT49	596,331.30	2005			1360	O
AT21A99	2110	F					AT64	6,069,949.67	2005			1360	E
AT21A99	2110	F					AT68	24,609,149.69	2005			1410	E
AT21A99	2110	F					AT70	33,820,195.08	2005			1410	O
AT21A99	2110	F					AT73	167,311.30	2005			1450	O
AT21A99	2110	F					AT75	832,098.85	2005			1450	E
AT21A99	2110	F					AT80	4,802,935.83	2005			1610	E
AT21A99	2110	F					AT89	30,023,191.11	2005			1611	E

